

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Herbert F. & Elizabeth A. Zabel
DOCKET NO.: 05-00699.001-R-1
PARCEL NO.: 12-17-03-201-008

The parties of record before the Property Tax Appeal Board are Herbert F. & Elizabeth A. Zabel, the appellants; and the Macon County Board of Review.

The subject property consists of a 12-year-old, one-story style brick and frame dwelling that contains 1,838 square feet of living area. Features of the home include central air-conditioning, a 768 square foot garage and a full unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the inequity argument, the appellants submitted a grid analysis of four comparable properties located two to four miles from the subject. The comparables consist of three, one-story frame or brick and frame dwellings and one, two-story frame dwelling. The comparables range in age from 11 to 14 years and range in size from 1,625 to 1,960 square feet of living area. Features of the comparables include central air-conditioning and garages that contain from 484 to 768 square feet of building area. Three comparables have a fireplace. Two comparables were reported to have basements, one of which is finished, while two comparables have crawl space foundations. These properties have improvement assessments ranging from \$40,541 to \$49,631 or from \$22.69 to \$25.80 per square foot of living area. The subject has an improvement assessment of \$52,947 or \$28.81 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sales information on the same four properties used to

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Macon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	4,763
IMPR.:	\$	52,947
TOTAL:	\$	57,710

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

support the inequity contention. The comparables sold between July 1997 and July 2005 for prices ranging from \$117,000 to \$160,000 or from \$65.76 to \$82.12 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$47,305.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$57,710 was disclosed. The subject has an estimated market value of \$173,095 or \$94.18 per square foot of living area including land, as reflected by its assessment and Macon County's 2005 three-year median level of assessments of 33.34%.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties. The comparables consist of one-story style frame dwellings, built between 1991 and 1995, that range in size from 1,868 to 2,088 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 462 to 1,021 square feet of building area and full finished basements. These properties have improvement assessments ranging from \$59,312 to \$84,642 or from \$30.92 to \$40.54 per square foot of living area.

In support of the subject's estimated market value, the board of review submitted sales information on one of the comparables used to support the subject's improvement assessment. The comparable sold in September 2004 for \$300,000 or \$143.67 per square foot of living area including land. In further support of the subject's estimated market value, the board of review submitted property record cards for six additional comparables. The comparables consist of two, one-story dwellings, two, two-story dwellings, one, 1.5-story dwelling and one, split-level dwelling. The comparables were built between 1990 and 1997 and sold between June 2002 and May 2006 for prices ranging from \$190,000 to \$285,000. It was unclear from the property record cards what the total living area was for the four multi-level comparables. The one-story comparables contain 1,918 and 1,943 square feet of living area and sold for \$213,500 and \$262,000 or \$109.88 and \$136.60 per square foot of living area including land. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' first argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment

on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The Board finds the parties submitted seven equity comparables for its consideration. The Board gave less weight to one of the appellants' comparables because its two-story design differed from the subject's one-story design. The Board also gave less weight to two of the appellants' comparables because their crawl space foundations differed from the subject's full basement. The Board finds one of the appellants' comparables and the board of review's comparables were one-story dwellings that were similar to the subject in age, size and most property characteristics. These most representative comparables had improvement assessments ranging from \$25.80 to \$40.54 per square foot of living area. The subject's improvement assessment of \$28.81 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's improvement assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the parties submitted sales information on eleven comparable sales. The Board gave less weight to one of the appellants' comparables because its two-story design differed from the subject's one-story design. The Board gave less weight to two more of the appellants' comparables because they had crawl space foundations and they sold in 1997 and 1998, too long before the subject's January 1, 2005 assessment date to be reliable value indicators for the subject. The Board gave less weight to four of the board of review's additional comparable sales because

the living area of these properties was unclear. The Board finds one of the appellants' comparables and three of the board of review's comparables sold for prices ranging from \$82.12 to \$143.67 per square foot of living area including land. The subject's estimated market value of \$94.18 per square foot of living area including land falls near the low end of this range. Therefore, the Board finds the subject's estimated market value as reflected by its assessment is supported by the evidence in the record.

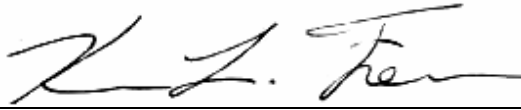
In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Thus, the Board finds the subject's assessment is correct and no reduction is warranted.

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This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.